

## **City Auditor**

### **Department Description**

The City Auditor is the city's chief accounting officer. The Office of the City Auditor is responsible for processing and maintaining accurate, systematic records of all the city's fiscal transactions, including certification of funds, receipts, disbursements, assets and liabilities. In addition to this, the Auditor's payroll unit handles the accurate bi-weekly generation of paychecks and tax-withholding remittance for over 9,000 city employees, and through its Income Tax Division, maintains the functions of income tax collection and audit. The City Auditor disseminates such fiscal facts, reporting periodically to city officials and the public in summaries and analytical schedules as prescribed in the City Charter.

For the last 28 years, the City Auditor has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This certificate is the highest form of recognition for excellence in state and local government financial reporting.

The City Auditor assists in managing the city's long-term debt including the prompt payment of principal, interest, and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness of the city; and avoids the imposition of increased property taxes related to bonded debt voted directly by the public, both enterprise and non-enterprise.

### **Columbus Income Tax Division**

The Income Tax Division provides the service of collection, audit, and enforcement of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Codes and the collection of the hotel/motel tax for the City of Columbus and the Franklin County Convention Facilities Authority.

In addition to collecting the municipal tax for the City of Columbus, the Income Tax Division has contracts with and acts as the collection agent for the following municipalities: Brice, Canal Winchester, Groveport, Harrisburg, Marble Cliff, and Obetz.

### **Department Mission**

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Codes.

To provide efficient and effective collection of monies and audit services with continuous upgrade to the city tax and filing systems and all other necessary resources utilized in the process.

## **Department Goals and Objectives**

To ensure efficient and effective reporting regarding the city's finances to Columbus City Council, the Mayor and administrative agencies, the City Attorney, the Municipal Court Judges and Clerk, and the residents of Columbus.

To ensure accurate audit services, systematic collection of taxes, and monitoring of the city's tax-generated revenues.

## **Strategic Priorities for 2009**

- Maintain high quality fiscal processing, tax collection and audit, debt management, record keeping, and reporting to its customers.
- Continue to ensure compliance with the Columbus City Charter and Columbus City Codes.
- Continue to receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada.

## **2009 Budget Notes**

- The 2009 budget for the City Auditor includes over \$360,000 for outside audit services, including audits for sub-recipients.
- Major non-personnel expenses in the Income Tax Division include banking services (\$400,000), postage (\$180,000), and filing fees (\$55,000). Outside computer application fees are budgeted at \$150,000. The Income Tax Division continues the process of digitally imaging income tax records.

## Budget and Program Summary

AUDITOR FINANCIAL SUMMARY					
<b>DIVISION SUMMARY</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Original Appropriation</b>	<b>2008 Estimated Expenditures</b>	<b>2009 Proposed</b>
City Auditor	\$ 4,211,433	\$ 4,307,972	\$ 3,290,168	\$ 3,059,221	\$ 3,294,971
Income Tax	6,959,481	7,884,358	7,266,991	7,120,275	7,640,498
<b>TOTAL</b>	<b>\$ 11,170,914</b>	<b>\$ 12,192,330</b>	<b>\$ 10,557,159</b>	<b>\$ 10,179,496</b>	<b>\$ 10,935,469</b>

NOTE: The general fund 2008 and 2009 budget figures, unlike in preceding years, do not include technology expenditures, which are budgeted in Finance and Management. For an adjusted historical comparison, see page 26-9.

DIVISION SUMMARY BY CHARACTER					
<b>CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Original Appropriation</b>	<b>2008 Estimated Expenditures</b>	<b>2009 Proposed</b>
Personnel	\$ 2,384,339	\$ 2,156,969	\$ 2,414,611	\$ 2,355,399	\$ 2,524,531
Materials & Supplies	50,390	45,600	32,100	27,100	28,100
Services	1,776,704	2,104,674	843,457	676,722	742,340
Other	-	730	-	-	-
<b>TOTAL</b>	<b>\$ 4,211,433</b>	<b>\$ 4,307,972</b>	<b>\$ 3,290,168</b>	<b>\$ 3,059,221</b>	<b>\$ 3,294,971</b>
<b>INCOME TAX GENERAL FUND EXPENDITURES SUMMARY</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Original Appropriation</b>	<b>2008 Estimated Expenditures</b>	<b>2009 Proposed</b>
Personnel	\$ 5,262,961	\$ 5,722,531	\$ 6,123,271	\$ 6,057,697	\$ 6,325,276
Materials & Supplies	77,178	72,898	64,500	55,033	120,000
Services	1,619,342	2,088,929	1,079,220	1,007,545	1,195,222
Capital	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,959,481</b>	<b>\$ 7,884,358</b>	<b>\$ 7,266,991</b>	<b>\$ 7,120,275</b>	<b>\$ 7,640,498</b>

DEPARTMENT SUMMARY BY FUND					
<b>FUND SUMMARY</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Original Appropriation</b>	<b>2008 Estimated Expenditures</b>	<b>2009 Proposed</b>
General	\$ 11,170,914	\$ 12,192,330	\$ 10,557,159	\$ 10,179,496	\$ 10,935,469
<b>TOTAL</b>	<b>\$ 11,170,914</b>	<b>\$ 12,192,330</b>	<b>\$ 10,557,159</b>	<b>\$ 10,179,496</b>	<b>\$ 10,935,469</b>

DEPARTMENT PERSONNEL SUMMARY					
<b>DIVISION</b>	<b>FT/PT*</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Authorized</b>	<b>2009 Authorized</b>
City Auditor	FT	25	24	34	34
	PT	1	4	4	4
Income Tax	FT	77	79	82	82
	PT	1	0	1	1
<b>TOTAL</b>		<b>104</b>	<b>107</b>	<b>121</b>	<b>121</b>
*FT=Full-Time PT=Part-Time					

**2009 Operating Budget  
City Auditor**

Program	Mission	Financial History by Program				Personnel by Program			
		2006 Budget	2007 Budget	2008 Budget	2009 Proposed	2006 FTEs	2007 FTEs	2008 FTEs	2009 FTEs
Administration	To administer the City Auditor's Office and Income Tax Division.	\$ 441,716	\$ 488,438	\$ 437,523	\$ 536,643	4	5	3	4
Accounting and Financial Reporting	To provide accounting and reporting of all city financial transactions; implement improvements to the city's accounting and reporting system; and publish the city's annual financial report.	\$ 2,861,268	\$ 2,618,952	\$ 1,501,376	\$ 1,326,149	6	5	8	7
Auditing	To pre-audit all city financial transactions.	\$ 686,639	\$ 922,536	\$ 785,887	\$ 1,072,399	13	12	10	10
Payroll Auditing	To process all city payrolls and insurance programs.	\$ 255,988	\$ 319,281	\$ 350,472	\$ 359,780	4	4	4	4
Income Tax Administration	To direct all administrative and operating functions of the division, including the fiscal duties, to enforce the collection of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Code, to ensure the collection and enforcement of the hotel/motel tax for the City of Columbus and Franklin County Convention Facilities Authority.	\$ 3,209,045	\$ 2,841,500	\$ 2,049,869	\$ 2,175,226	10	10	10	10

**2009 Operating Budget  
City Auditor**

Financial History by ProgramPersonnel by Program

Program	Mission	2006 Budget	2007 Budget	2008 Budget	2009 Proposed	2006 FTEs	2007 FTEs	2008 FTEs	2009 FTEs
Collections, Audits	To collect, audit, enforce and process various types of income tax documents.	\$ 2,976,453	\$ 3,404,899	\$ 3,689,640	\$ 3,688,725	42	42	46	47
Record Maintenance	To perform account maintenance; to provide support functions for the audit staff; to sort and file all income tax returns and tax correspondence for quick retrieval, and to skip trace addresses for delinquent accounts and non-filers.	\$ 1,404,721	\$ 1,611,051	\$ 1,742,392	\$ 1,776,547	23	23	26	24
		\$ 11,835,830	\$ 12,206,657	\$ 10,557,159	\$ 10,935,469	102	101	107	106

NOTE: The general fund 2008 and 2009 budget figures, unlike in preceding years, do not include technology expenditures, which are budgeted in Finance and Management. For an adjusted historical comparison, see page 26-9. Some program data will not match department summary data due to differences in data being reported (i.e., budgeted versus actual). This is compounded in cases of departmental reorganizations during the timeframe.

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